Received & Inspected

DEC 17 2009

FCC Mail Room

Iglesia Nueva Jerusalen, Inc 2883 Pleasant Hill Road Duluth Ga 30096 (404)748-8099

Directed to federal communications commission:

It has been brought to our attention that the laws pertaining to subtitles will be changing as of January 01, 2010. We understand that all Spanish programs will have to be subtitled to English starting the next year.

We are a non-profit organization that is currently running a paid program on Sundays at Univision channel. Our program "Nueva Vida" has been running on the air for a few weeks now and it has came through as a big impact for our community, is serving the purpose that we want it to serve which is to educate and guide families that are going through common daily living conflicts. OUR PROGRAMS ARE NOT OF LUCRATIVE OR PROFITABLE PURPOSE. It has been very costly for us to hold these programs on the air; it will definitely represent an extra burden for us to have to solicit assistance from a captioning distributor being that we don't count on any government monetary assistance or funds.

Our programs are being able to stay on the air thanks to the offerings that our organization members bring in. It is with all due respect that we ask you to please take in consideration our request to be exempt to the close captioning requirements in order for us to be able to maintain our programs that are so helpful to our community.

Best Regards

Migrat Montoya President and CEO

exp. (2/6/6)

GENERAL AFFIDAVIT

State	of	G	eorį	gia	
Coun	ty	of	<u>Gw</u>	<u>inn</u>	ett

on this sixteenth day of December 2009, personally appeared Miguel Montoya, known to me to be a credible person and of lawful age, who being by me first duly swom, on his oath, deposes and says:

We are a non-profit organization that is currently running a paid program on Sundays at Univision channel. Our program "Nueva Vida" has been running on the air for a few weeks now. It will definitely represent an extra burden for us to have to solicit assistance from a captioning distributor being that we don't count on any government monetary assistance or funds.

Miguel Montoya

2883 Pleasant Hill Road Bldg.#2

Duluth Ga 30096

O COMMO SON

Subscribed and sworn to before me, this sixteenth day of December, 2009.

[signature of Notary]

[typed name of Notary]

NOTARY PUBLIC

My commission expires:

Dec. Cet, 2010.

STATE OF GEORGIA

Secretary of State

Corporations Division
315 West Tower
#2 Martin Luther King, Jr. Dr.
Atlanta, Georgia 30334-1530

CERTIFICATE OF INCORPORATION

I, Cathy Cox, the Secretary of State and the Corporations Commissioner of the State of Georgia, hereby certify under the seal of my office that

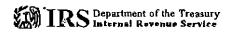
IGLESIA CRISTIANA NUEVA JERUSALEN, INC.

a Domestic Non-Profit Corporation

has been duly incorporated under the laws of the State of Georgia on 11/30/2006 by the filing of articles of incorporation in the Office of the Secretary of State and by the paying of fees as provided by Title 14 of the Official Code of Georgia Annotated.

WITNESS my hand and official seal of the City of Atlanta and the State of Georgia on November 30, 2006

Cathy Cox Secretary of State



CINCINNATI OH 45999-0038

In reply refer to: 0248494892 Jan. 25, 2008 LTR 4180C E0 20-8701649 000000 00 000 00014909

BODC: TE

IGLESIA CRISTIANA NUEVA JERUSALEN % MIGUEL MONTOYA 3402 LAKE RIDGE LN DUNWOODY GA 30338

04466

Employer Identification Number: 20-8701649
Advance Ruling Period Ends: Dec. 31, 2010
Person to Contact: Jeff Seibert
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 17, 2008, request for information regarding your tax-exempt status.

Our records indicate that a determination letter was issued in September 2007, that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate that you are classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code until the advance ruling period ending date shown above.

Within 90 days from the end of the advance ruling period, you must submit Form 8734, Support Schedule for Advance Ruling Period, to enable the IRS to determine whether you meet the applicable public charity support tests and make a final determination of your public charity status.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your public charity status.